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GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

FINANCE DEPARTMENT.

APPROPRIATION REPORT

ON

THE ACCOUNTS

FOR

1912-13.

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CONTENTS.

	PAGE
General Review ...	1
Changes in Classification ...	2
Summary of Results ...	3
Comparison of Actuals ...	3
Comparison of Actuals 1912-13 with Budget ...	4
Amount under Objection...	6
Administrative Audit ...	9
Public Works Objection Items ...	10
Electrical Dept. Objection Items ...	10
Appropriation Audit ...	11
Revenue Heads ...	12
Expenditure Heads ...	19
Debt Heads ...	33
General Statement of Accounts and Estimates ...	34
Abstracts A and B—Details of Revenue and Expenditure	36 to 39
Abstract C—Details of Receipts and Disbursements ...	40

APPROPRIATION REPORT

ON

THE ACCOUNTS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

FOR

1912-13

(Ended June 1913.)

(NOTE.—Throughout this report the figures given are, unless otherwise indicated, in thousands of Rupees omitting 000.)

General Review.

In the explanatory memorandum published with the budget for 1912-13, it was explained that the estimates of revenue were framed with reference to the effect of the seasonal conditions, so far as they were known at the threshold of the year, on the agricultual prospects of the year, and on the assumption of average conditions for the future. Just before the commencement of the year the rainfall was deficient, the *mungar* showers of April and May having somewhat failed. With the advent of the south-west monsoon, however, there was some improvement in the situation, and agricultural operations were everywhere in progress. With this satisfactory change in the agricultural prospects, the estimate of Land Revenue, was framed on the basis of the percentage of collections in average years to the gross demand for the year, including the arrears. The estimate of Excise revenne was fairly close to the realisations of the two preceding years. Nearly 60 per cent of the revenue from Forest being derived from a single product, *viz.*, Sandalwood, it was inevitable that the revenue from Forests should be subject to considerable fluctuations. The Forest revenue was for this reason fixed with reference to the average of a number of years and not with reference to the actuals of the immediately preceding year. The estimate in respect of Assessed Taxes, Stamps and Registration were taken at the usual figure. The estimate of Mining revenue was the same as that of 1911-12 as there were no indications of any variation in the output of gold. On account of the larger realisations on investments and the collection of a part of the previous year's dues, the estimate of Interest stood at 15,07 against 8,35 in the previous year. The estimate of the net earnings from State railways was framed on the basis of gross revenue for a year of average agricultural prospects and normal trade conditions and on the usual percentage of working expenses to gross revenue. The Cauvery Power Scheme revenue was taken slightly in advance of the estimate of 1911-12 on account of fresh power and lighting installations.

2. The expenditure side of the budget was the embodiment of expected progress and development on all sides. Provisions towards the construction of the Cauvery reservoir at Kannambadi, the addition of a fourth installation to the Cauvery Power Scheme for increasing the generating power of the Sir K. Sheshadri Iyer power works, the revival of activity in State railway construction and the laying out of a line of electric tramways in Bangalore were the striking features of the budget of the year under review. Besides these grants aggregating 43,00, special grants for extension of general and technical education and for the work of the Economic Conference and its three committees and numerous grants for introducing improvements and starting new works in almost all the departments of the State also figured largely in the financial programme of the year.

3. As a result of the anticipation of revenue and programme of expenditure indicated above, the estimates of revenue and expenditure were placed at 244,60 and 278,06 respectively resulting in a deficit of 33,46. Omitting, however, the special grants aggregating to 43,00 on account of capital works, the ordinary budget worked out to a surplus of 9,54.

4. In the actual result of the year's transactions, however, the total revenue and expenditure of the year aggregated 276,06 and 240,78 respectively, and far from there being a net outgoing of cash to the extent of 33,46, there was an addition of 35,28 to the balances from the revenues of the year. The improvement from the budget forecast amounted therefore to 68,74, and this was contributed to by an increase of 31,46 over the estimate on the revenue side and savings and lapses on the expenditure side aggregating 37,28.

5. The rainfall of the year measured 46·08 inches as against 33·22 inches in the previous year and 38·36 inches, the average of the last 31 years. Though the *mungar* rains and the south-west monsoon commenced well in all the districts, they were somewhat deficient in parts of Kolar, Bangalore, Tumkur and Mysore districts and caused some anxiety which was however dispelled by the subsequent heavy rains from July to the end of October. Though excess of rainfall in parts of Hassan and Chitaldrug districts slightly damaged the standing crops, the important crops throve well and yielded more than average harvests. There was also a general rise in the prices of food grains and some increase in the area cropped.

6. Thanks to these favourable conditions, there were increases of revenue in almost all the principal heads of revenue, but the most noticeable feature of the year's transactions was the increase of Forest revenue from an estimate of 18,63 to 32,94 as a result of the exceptionally favourable rates realised at the sandalwood sales. The favourable conditions of trade were reflected in an increased realisation from State railways. There were also small improvements in the Mining and Cauvery Power Scheme revenues.

7. On the expenditure side against a grant of 43 lakhs for the several items of special capital works which were on the programme of Government, there was a lapse of about 25 lakhs as the arrangements required to be completed before starting these works were delayed for various reasons. There were other small lapses and savings under the ordinary heads of account owing chiefly to savings in the salaries and expenses of civil departments and the grants of the medical and educational departments not being fully utilized.

Changes in Classification.

8. The Chemical Examiner and Bacteriologist to the Government having been appointed as Superintendent of the newly created Public Health Institute, the separate minor head " Chemical Examiner and Bacteriologist " was omitted and included under a new sub-head " Public Health Institute " opened under Sanitation and Vaccination. The projected line of electric tramways in Bangalore and the grant of 7 lakhs included for it in the budget necessitated the opening of a new major head " Bangalore Electric Tramways."

Summary of Results.

9. The following summary of budget and account figures shows variations between the budget and the actuals of 1912-13 and also between the actuals of 1911-12 and 1912-13. These variations are discussed below in a general way, and in greater detail in the review of each head of account.

Receipts		Heads	Disbursements	
Accounts 1912-13 better+, worse—, than			Accounts 1912-13 better+, worse—, than	
Accounts 1911-12	Budget 1912-13		Accounts 1911-12	Budget 1912-13
...	...	Refunds and Drawbacks	+56	—24
—1,48	+3,50	Land Revenue	+85	+1,12
+10,88	+14,31	Forest	+18	+18
+5,33	+6,14	Excise	+1	+8
—12	—19	Assessed Taxes	...	...
+26	+1,26	Stamps	—29	—1
—2	+23	Registration	...	+1
+17	+1,80	Mining Revenue	—4	+20
+2,95	+58	Interest	—45	—26
...	...	Interest on other obligations	—18	—18
+3,30	—3,79	Profit or Loss	+2	+2
...	...	Palace	...	+18
...	...	General Administration	—1,87	+75
+12	+15	Law and Justice—Courts of Law	—4	+1
+11	+11	Law and Justice—Jails	—3	+36
+3	+2	Police	+7	+8
+17	+31	Education	—75	+3,00
...	...	Muzrai	—6	+9
+3	—11	Medical	—86	+68
+27	+41	Scientific and other minor departments ...	+27	+60
...	...	Allowances and assignments under treaties and engagements.	+1	+1
—4	...	Superannuation allowances and pensions ...	—56	—56
—2	—1	Stationery and Printing	—11	—28
—23	+15	Miscellaneous	+5,13	+45
+3	+21	Army	+67	+84
+3	+5	Military Works	—7	+1
...	...	Famine Relief	—4	...
+2,84	+4,83	Railways—Revenue Account	—2,32	—2,45
...	...	Irrigation—Major	—9,47	+5,93
...	...	Irrigation—Minor	+47	+61
+16	+65	Civil Works	+1,07	+1,07
...	...	Railway Construction	—97	+10,79
...	...	Bangalore Electric Tramways	...	+7,00
+40	+86	Cauvery Power Scheme	+3	+7,19
+25,17	+31,47		—8,77	+37,28

Comparison of Actuals.

10. The aggregate revenue realised in 1912-13 was 25,17 in excess of that in 1911-12 and the aggregate expenditure 8,77 more than that in 1911-12. The improvement under revenue was chiefly due to the increased receipts under Forest (10,88), Excise (5,33), Interest on Loan and arrears of Revenue (2,95) Profit or Loss (3,30) and Railways (2,84). There were other smaller increases which were to some extent counter-balanced by a fall in Land Revenue (1,48) due to a smaller demand on account of arrears. The variation under Forest was the result of the record price of Rs. 940 per ton secured in the sandalwood auction sales. Keener competition in excise contracts and increased consumption of arrack and toddy brought about an increase in the Excise revenue. On account of the receipt of accumulated interest of past years on some of the larger loans, and the realisation during the year of a

portion of the interest on investments due for the previous year, the realisations under *Interest* and *Profit or Loss* exceeded those of the previous year by more than 6 lakhs. The increase under Railways was the result of increased passenger traffic and heavier bookings of food grains, cotton seeds and manganese ore to stations and ports on foreign railways. The fluctuation on the expenditure side was caused chiefly by the larger outlay on the Cauvery reservoir works during 1912-13.

Comparison of Actuals of 1912-1913 with the Budget.

RECEIPTS.

11. The receipts during the year amounted to Rs. 276,06 or 31,47 more than the estimate of 244,60. The improvement was under almost all the heads of revenue, as the forecast of the seasonal conditions and agricultural prospects made at budget time was more than realised during the year. The conditions of trade also were very favourable as indicated directly by the railway revenue and sandalwood auctions and indirectly in the receipts from Stamps and Registration. The improvement under Land Revenue (3,50) was due to the collection of a part of the outstanding arrears in addition to a satisfactory percentage of current demand, that under Forest (14,31) to the exceptionally favourable rates realised for sandalwood at the annual auction sales as a result perhaps of greater activity in the trade and industrial centres of Europe generally and keener competition between distillers, foreign and Indian. The keenness of competition in the matter of excise contracts and increased consumption of arrack and toddy increased the Excise revenue to a much higher level than its normal standard. The excess under Stamps (1,26) was on account of better conditions of trade and that under Mining revenue (1,80) of the larger output of gold from the Kolar gold mines. Under Railways there was a fair rise (4,83) in gross earnings on account of favourable agricultural and trade conditions, and this was accompanied by a reduction in the percentage of working expenses. There were other smaller excesses under individual heads which have contributed to a fair increase over the estimate in the aggregate. As a set off against all this improvement, there was a decrease (3,79) under Profit or Loss due to the interest on a certain portion of the investments not being realised till next year.

EXPENDITURE.

12. The fluctuation on the expenditure side was principally in consequence of large lapses in the grants for capital works as the arrangements for starting some of the works for which provision was included in the budget could not be completed so as to allow of work being commenced during the year. These lapses aggregated about 25 lakhs out of a grant of 43 lakhs. There were also considerable savings in the ordinary heads of expenditure which brought about an improvement of 12,28 in the regular budget. The savings under Land Revenue (1,12) was due mainly to the full amount of remuneration to shanbhogs and patels not having been disbursed during the year. The saving of 3,00 under Education was chiefly on account of the lumpsum grant of 2,60 made for improvement of village elementary schools and technical education in the State not having been utilised during the year. Various other smaller grants for better equipment of the existing institutions which were allowed to lapse and savings in salaries and establishment also contributed in a measure to the fluctuation from the budget.

The variation under Irrigation (Major) (5,93) was on account of the lapse in the grant for the Cauvery reservoir which has been alluded to above. Under Civil Works the expenditure was less than the budget by 1,07 for the reason that some of the works included in t Public Works budget could not be undertaken for some reason or other, and under Cauve Power Scheme by 7,19 as the tenders were received late in the year, *i. e.*, in January 191 when there was not sufficient time to place orders in time for shipments to be completed a payments made before the close of the financial year. Similar remarks apply to the lapse 7,00 in the grant for Electric Tramways. An expenditure of 5 was incurred on this wo during the year, but it is included in the accounts with the Cauvery Power Scheme charg

13. The only items in which the budget grants were exceeded were : —

Refunds and Drawbacks	24
Stamps	1
Interest	44
Superannuation allowances and Pension	56
Stationery and Printing	28
Railways, Revenue Account	2,45

The increase under Refunds and Drawbacks occurred as a result of the settlement of outstanding refund bills of arrack and toddy revenue due to certain proprietors of inams and jahgirs. The increase in interest charges was due to the payment of some arrear interest on the State Loan promissory notes and to a larger amount of interest being paid on savings bank deposits as a result of the change in the savings bank rules removing the limits for annual and aggregate amounts of such deposits. The payment of accumulated pension of Sir P. N. Krishna Murthi caused the excess under Pensions; and the purchase of larger stock of printing paper, stationery, machinery and type and the entertainment of a larger piecework establishment brought about the excess in the Stationery and Printing department.

14. The following statement shows the revenue proper as distinguished from the other receipts and the net demand for expenditure on the revenues. The budget and the account figures for the year are shown together in parallel columns for purposes of comparison:—

Statement showing the net revenue and expenditure for 1912-13.

Revenue	Estimate	Actuals
I. Land Revenue, etc.—		
1. Land Revenue ...	99,90	1,03,42
2. Forest ...	18,60	32,93
Total ...	1,18,50	1,36,35
II. Taxation—		
1. Stamps ...	7,87	9,04
2. Excise ...	41,50	47,49
3. Customs ...	...	...
4. Assessed Taxes ...	2,85	2,65
5. Registration ...	1,59	1,79
Total ...	53,46	60,97
III. Mining Royalty and Leases ...	15,25	17,25
IV. Debt Services, etc.—		
Interest, etc. ...	11,13	7,51
V. Commercial Services—		
Revenue Account—		
Cauvery Power Scheme...	9,08	10,62
State Railways ...	4,02	6,40

Expenditure	Estimate	Actuals
1. Cost of Revenue Collection—		
(1) Land Revenue (excluding District Administration) ...	10,41	9,66
(2) Forest ...	7,14	6,96
(3) Stamps ...	60	62
(4) Excise ...	3,42	3,34
(5) Registration ...	85	84
Total ...	22,42	21,42
2. Civil Service—		
(1) Palace ...	23,40	23,22
(2) District Administration	8,89	8,52
(3) General Administration	9,06	8,81
(4) Law and Justice ...	8,63	8,00
(5) Police ...	9,30	9,19
(6) Education ...	13,14	9,84
(7) Musrai ...	3,60	3,51
(8) Medical ...	7,15	6,58
(9) Scientific and other Minor Departments	3,00	1,99
(10) Public Works ...	46,23	37,98
Total ...	1,32,40	1,17,14
3. Miscellaneous—		
(1) Pension, etc. ...	8,18	8,73
(2) Famine Relief ...	3,33	3,33
(3) Miscellaneous ...	73	13
(4) Stationery and Printing	1,95	2,24
Total ...	14,19	14,43
4. Army and Defence—		
(1) Subsidy to British Government ...	35,00	35,00
(2) Local Service and other Regiments ...	13,70	12,65
(3) Military Works ...	43	37
Total ...	49,13	48,05
5. Commercial Services—		
(a) Capital outlay—		
(1) Railways ...	13,25	2,46
(2) Cauvery Power Scheme ...	6,86	38
(3) Tramways ...	7,00	...

Amount under Objection.

A. Civil Books.

ANALYSIS OF OUTSTANDING OBJECTIONS.

15. The balance of the several classes of objections raised up to 30th June 1913 but remaining unadjusted in the civil books on 31st October 1913 are given in the following statement. The corresponding figures for the previous year are also shown for purposes of comparison :—

Treasury	Period	Suspense		Awaiting clearance	Service Payments for recovery	Total	Remarks
		Receipt	Payments				
		Rs.	Rs.	Rs.	Rs.	Rs.	
State Huzur	31st October 1912 ...	...	...	2,501	...	2,501	
	31st October 1913 ...	...	...	...	...	...	
Bangalore	31st October 1912 ...	138	...	47,088	1,727	48,953	
	31st October 1913 ...	...	...	4,783	946	5,729	
Kolar	31st October 1912 ...	...	...	25,867	907	26,774	
	31st October 1913 ...	...	...	2,909	890	3,799	
Tumkur	31st October 1912 ...	17	...	7,942	370	8,329	
	31st October 1913 ...	...	...	1,033	493	1,526	
Shimoga	31st October 1912 ...	...	...	3,580	571	4,151	
	31st October 1913 ...	...	...	3,127	564	3,691	
Kadur	31st October 1912 ...	...	...	87	146	233	
	31st October 1913 ...	...	...	107	90	197	
Chitaldrug	31st October 1912 ...	...	...	4,585	40	4,625	
	31st October 1913 ...	...	...	410	66	476	
Mysore	31st October 1912 ...	161	555	9,850	912	11,478	
	31st October 1913 ...	161	555	9,356	984	11,056	
Hassan	31st October 1912 ...	...	...	2,449	296	2,745	
	31st October 1913 ...	...	...	339	139	478	
Total ...	31st October 1912 ...	316	555	1,03,949	4,969	1,09,789	Net decrease 82,837
	31st October 1913 ...	161	555	22,064	4,172	26,952	

16. As compared with the previous year there is a nett reduction of nearly 83 in the total outstandings. Reductions are noticed in all the districts. Bangalore and Kolar show noticeable reductions of 43 and 23 respectively and Tumkur and Chitaldrug large reductions of about 7 and 4 respectively. Mysore is practically stationary. On the whole, the reductions made are very satisfactory; but the balances outstanding are, in my opinion, susceptible of further reduction, especially in Mysore, Kolar and Shimoga.

17. In the following statement the outstanding objections are classified according to the years to which they relate :—

Treasuries.	Period	Relating to 1910-11 and previous years		Relating to 1911-12		Relating to 1912-13		Total	
		Number of items	Amount	Number of items	Amount	Number of items	Amount	Number of items	Amount
State Huzur ...	31st October 1912 ...	2	2	...	...	...	...	2	2
	31st October 1913 ...	...	...	...	...	...	...	...	...
Bangalore	31st October 1912 ...	271	22	154	27	...	...	425	49
	31st October 1913 ...	181	5	20	...	42	1	243	6
Kolar	31st October 1912 ...	271	27	24	...	...	...	295	27
	31st October 1913 ...	132	4	17	...	48	...	197	4
Tumkur	31st October 1912 ...	89	1	9	7	...	...	98	8
	31st October 1913 ...	80	...	1	...	61	2	142	2
Shimoga	31st October 1912 ...	96	2	12	2	...	...	108	4
	31st October 1913 ...	57	1	2	1	33	2	92	4
Kadur	31st October 1912 ...	37	...	3	...	...	...	40	...
	31st October 1913 ...	13	...	...	...	18	...	31	...
Chitaldrug	31st October 1912 ...	10	...	9	5	...	...	19	5
	31st October 1913 ...	4	...	1	...	8	...	13	...
Mysore	31st October 1912 ...	160	6	43	6	...	...	203	12
	31st October 1913 ...	138	5	29	2	85	4	252	11
Hassan	31st October 1912 ...	40	2	12	1	...	...	52	3
	31st October 1913 ...	16	...	1	...	13	...	30	...
Total ...	31st October 1912 ...	976	61	266	49	...	...	1,242	110
	31st October 1913 ...	621	14	71	3	308	10	1,000	27

Although, out of the objections raised in 1912-13, a larger number is left undisposed at the end of October 1913 as compared with objections of the preceding year remaining undisposed at the close of October 1912, the money value involved is very much smaller being only 10 as compared with 49 of the previous year. As regards objections over a year old, the number and money value of the items relating to 1912-13 are very much smaller than those relating to 1911-12 being 692 and 17,000 rupees in the first case and 976 and 61,000 rupees in the second case. These results, indicating an improvement in the clearing in 1912-13 of objections relating to the year as well as to earlier years, cannot but be regarded as satisfactory. It is however possible to show greater improvement, if only drawing and disbursing officers pay closer attention to the rules relating to drawing of money from the treasury and its disbursement and send prompt replies to the audit objection slips issuing from the account office.

18. There are still some very old objections, the clearing of which is under correspondence and is delayed for want of full information. The number of items and the amount relating to these old outstandings are given in the following statement for the years previous to 1910-11.

Treasuries	Up to 1906—07		1907—08		1908—09		1909—10		1910—11		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Bangalore	29	290	31	1,053	29	2,234	66	262	26	801	181	4,640
Kolar	11	437	6	1,398	23	266	69	1,187	23	47	132	3,335
Tumkur	5	41	12	58	29	96	23	51	11	115	80	361
Shimoga	30	205	7	14	13	76	6	78	1	84	57	457
Kadur	...	...	1	2	4	32	3	3	5	10	13	47
Chitaldrug	...	...	1	1	2	16	1	3	...	...	4	20
Mysore	58	463	17	3,536	14	174	31	601	18	567	138	5,341
Hassan	1	...	3	11	6	37	3	10	3	32	16	90
Total ...	134	1,436	78	6,073	120	2,931	202	2,195	87	1,656	621	14,291

Mysore, Bangalore and Kolar show heavy outstandings, while the outstandings in t other districts are comparatively small. There is no reason why even a single item shou remain outstanding for over two years, and the treasury and administrative officers shou take active steps to clear them.

19. The following statement shows the amount of objections other than servi payments for recovery outstanding on the 31st October 1913 and the departments to whi they pertain :—

Treasuries	Land Revenue	Police	Education	Medical	Scientific, etc., Depts	Total
Bangalore	1	...	3	1	...	5
Kolar	2	1	...	...	...	3
Tumkur	1	...	...	...	...	1
Shimoga	3	...	...	...	...	3
Kadur	...	...	...	...	...	...
Chitaldrug ...	1	...	...	...	...	1
Mysore	3	1	2	1	2	9
Hassan	1	...	...	...	...	1
Total ...	12	2	5	2	2	23

20. The statements in preceding paragraphs show only bills, sub-vouchers, etc., not re ceived on 31st October 1913 and do not indicate the delay which is habitually allowed to attenc the submission of vouchers and bills to the audit office which, I regret to note, is still far fron uncommon. Without prompt submission of vouchers, bills and payees' receipts and prompt replies to the audit objection memoranda, the effective audit of Government expenditure is impossible, and I would earnestly request all heads of offices to avoid delay in these matters and help to make the Government audit effective. As money cannot be drawn from treasuries except when actually required for payment and on bills in proper form and the money so drawn cannot be disbursed except on a voucher or payee's receipt, there is no reason why there should be even a single day's delay in the submission of bills, sub-vouchers, payees' receipts and detailed contingent bills.

21. Although Article 84-A, Civil Account Code, lays down clearly that money should not be drawn from the treasury except when actually required for payment, there were several instances where this rule was violated and money drawn very much in advance as indicated by the dates of the payees' receipt and the date of the abstract contingent bills. This practice is very dangerous, as it gives room for defalcation or wrongful use of such money lying in the office. A few instances in which money was drawn in advance of requirements are noted below.

(*a*) In a Deputy Commissioner's office a sum of Rs. 400 was drawn on an abstract contingent bill in September 1912 for puchasing a type-writer, but remitted to the firm in Madras three months later in December 1912 after the receipt of four reminders f firm. Further, in this instance there was no necessity for the Deputy Commiss draw the amount from the treasury, as, according to standing orders, the payment of money exceeding Rs. 25 to be made outside the State are to be arranged by my c

(*b*) A sum of Rs. 115 was drawn in March 1912, from the treasury in tl office and when the details for this item were called for, the amount was refunded treasury in two instalments of Rs. 100-14-0, Rs. 14-2-0 in April 1913 and Janua respectively.

(*c*) Another sum of Rs. 125 drawn in April 1912 by the same office still unadjusted. It was reported by the Deputy Commissioner that the amount woul funded to the treasury after the contingent accounts of his office were completely e

It may be mentioned that serious irregularities resulting in the misappropriation of Government money were detected in that office; and if only the rule that money should not be drawn from the treasury except when actually required for payment had been observed, these frauds might have been prevented.

(*d*) In January 1913, the medical officer in charge of a hospital drew a sum of Rs. 1,052-2-6 for certain articles of bedding and clothing and disbursed the amount in June 1913 to the parties concerned, [illegible] in the interval kept the amount with himself.

22. Some items of more than ordinary interest noticed in the course of audit are given below:—

1. Double Claims.

(*a*) A sum of Rs. 3 being the acting allowances due for April 1912 to an acting assistant master of the A.-V. School, Chintamani, was drawn in the pay bill of the establishment of the school for April 1912, but it was again included and drawn in the supplemental pay bill for August 1912. When objection was taken by this office the amount was refunded in March 1913.

(*b*) A claim for Rs. 14 was put forth on behalf of a Sheristadar of Hole-Narsipur Taluk as arrears of increments due to him for the period from September 1910 to February 1911 and September 1911, though the amounts had already been drawn by him. Besides this, the Sheristadar drew a sum of Rs. 22 for a second time as arrears of increment due to him for the period from October 1911 to August 1912 on a bill prepared by the Nagadi Gumasta and signed by himself for the Amildar. When this was reported to the Deputy Commissioner by this office to take due notice of the conduct of the Sheristadar and Nagadi Gumasta, the latter was fined Rs. 5 with a warning that repetition of such carelessness would entail severe punishment, but no action was taken on the former as he had retired from service.

(*c*) In the report for 1911-12 it was mentioned that a second claim for travelling allowance was preferred by a member of the District Economic Committee, Shimoga, and that the President's final report in the matter was awaited. The mistake has since been explained as being due to the member being ignorant of English and to the fact that the District Economic Committee was still in its infancy and that the necessary check and scrutiny was overlooked in the President's office as the clerk in charge was himself new to the work.

2. Undisbursed pay kept on hand for more than a month.

The Registrar of the Chief Court, remitted to the treasury on the 12th January 1914 a sum of Rs. 42 being the leave allowances of C. Subba Rao, late mutchi of the Chief Court for the months of July to December 1911 (both inclusive). The undisbursed salary was thus kept with him for about two years and he was asked to explain why the undisbursed pay was kept on hand and how it was being certified by him on the subsequent pay bills that salaries drawn on former bills had been disbursed to the proper persons and that their receipts had been taken in the acquittance rolls filed in the office. The Registrar explained that the leave allowances of the late mutchi, C. Subba Rao were being sent to him by money order to his address in Madras at his request up to July 1911; that in August his requisition was not received and it was thought that he might apply later on. In the meantime a prohibitive order was received from the Sub-Judge's Court, Bangalore, to hold the accumulated balances of the mutchi subject to further orders of the Court and the amount was therefore kept by him. The same officer also appropriated the leave allowances of the same mutchi for January 1912 towards the payment of the salary of his substitute for March 1912. The explanation offered was that instead of refunding the amount to the treasury and drawing it again, the appropriation was made. The Registrar's attention has been drawn to the code rules for future guidance.

Administrative Audit.

23. Last year I had to mention that the importance of the part played by controlling officers in the audit system did not appear to be sufficiently realised by them and that disallowances by them were very rare and that countersignature was very often done as a matter of course and in a mechanical manner. I have again to invite the attention of all controlling officers to the importance of the work they have to do and to request them to

make their audit more effective and real. It is only countersigning officers that are fully acquainted with the circumstances leading up to the presentation of claims; and audit in this office has to rely largely on their countersignature and on the certificates recorded on the bills for the accuracy of the facts on which the claims are based and the necessity for the expenditure in the *bona fide* interests of Government. As instances of want of thoroughness in administrative audit, the following class of objectionable items appearing in bills countersigned by controlling officers which were not objected to by countersigning officers but had to be disallowed by the audit office may be mentioned. Under standing orders, articles of stationery supplied by the Government Stationery Depot should not be purchased locally. But there were instances in which some officers purchased locally some of the prohibited articles such as paper tags, balls of thread, country twine, reels of thread, account books and writing memo tablets; and in all these cases the countersigning officers failed to notice the objectionable items at the time of countersigning the bills and the audit office had to disallow such objectionable expenditure.

B. Public Works Department Objection Items.

24. The following is the abstract of objectionable items outstanding in the Public Workse Dpartment and remaining unremedied at the end of the year.

Fund	Major head	No estimate		Excess over estimate		No appropriation		Excess over appropriation		Miscellaneous
		Number of works	Amount expended	Number of works	Excess over expenditure	Number of works	Amount expended	Number of works	Excess expenditure	
			Rs.		Rs.		Rs.		Rs.	
Provincial Fund ...	31. Major Works Irrigation ...	2	2,490	4	3,657	3	5,094	5	8,030	...
	32. Minor Works Irrigation ...	...	...	...	...	...	...	...	...	...
	33A. Civil Works	31	91,090	17	21,407	16	71,065	10	29,488	...
	33B. Military Works	...	...	...	...	...	...	...	...	...
Local Fund General ...	33A. Civil Works	...	...	...	...	...	...	...	...	...
District Funds ...	33A. Civil Works	5	7,604	1	629	3	3,725	2	2,248	...
Irrigation Cess Fund ...	31 & 32. Irrigation Works ...	1	577	1	1,396	4	2,263	1	1,473	...
Palace Fund	33A. Civil Works	...	...	3	1,858	...	...	...	...	...
Municipal Funds ...	Do	...	...	1	537	1	6,659	1	537	...
Village School Fund ...	Do	...	...	...	...	2	2,742	...	...	...
Contribution	Do	...	...	...	...	...	...	...	...	...
	Total ...	39	1,01,761	27	29,544	29	91,548	19	41,776	...

C. Electrical Department Objection Items.

25. The amount under objection remaining unadjusted in the Electrical department on the 30th June 1913 amounted to Rs. 3,43,723 as against Rs. 3,75,371 on the 30th June of the year previous. This is made up as follows:—

	1912-13	1911-12
	Rs.	Rs.
Excess over estimate and appropriation	6,863	..
Excess over estimate	...	31,590
No estimate	...	3,236
Miscellaneous irregularities	3,36,860	3,40,545
Total ...	3,43,723	3,75,371

As noticed in the last year's report the large amount of miscellaneous irregularities was due to debit to the stock account for want of sanction for raising the limit of reserve stock.

Appropriation Audit.

26. The budget grants have been exceeded under several heads. The excesses have been noticed under each head of expenditure, and the detailed reasons for the excess have been stated there. The following table brings together the excesses under each head still requiring sanction :—

Major and minor heads of account	Excess over budget grant	Amount sanctioned or re-appropriated from other heads	Amount requiring sanction	Remarks
1. Refunds and Drawbacks :—				
Excise	15	.....	15	
Assessed Taxes	1	.....	1	
Stamps	9	.....	9	
Registration	3	.....	3	
3. Forest—				
Conservancy and Works	7	.....	7	
8. Stamps—				
Discount on sale of stamp papers and labels ...	3	.....	3	
10. Charges against Mining Revenue :—				
Refunds	1	.....	1	
11. Interest on Ordinary Debt—				
4% Mysore State Loan of 1906-07	30	.....	30	
12. Interest on other Obligations :—				
On Mysore Government Savings Bank Deposits ...	15	.....	15	
On Mysore State Life Insurance Fund ...	2	.....	2	
Refunds	2	.....	2	
15. General Administration :—				
1. Dewan to H. H. the Maharaja	12	.....	12	
8. Comptroller's office	3	.....	3	
16A. Law and Justice—				
Chief Court	5	.....	5	
Asst. Sessions and Sub-Judges' Courts	2	.....	2	
Munsiffs' Courts	7	.....	7	
City Magistrates' Courts	1	.....	1	
17. Police—				
Superintendence	11	4	7	
Special Service				
Detective Police, Kolar Gold Fields	1	.....	1	
18. Education—				
Inspection	2	.....	2	
Miscellaneous	11	.....	11	
20. Medical—				
Refunds	1	.....	1	
21. Scientific, and other Minor Departments—				
Director of Industries and Commerce	15	8	7	
Refunds	1	.....	1	
24. Superannuation Allowances and Pensions—				
Superannuation and Retired Allowances ...	57	.....	57	
Compassionate Allowances	2	.....	2	
25. Stationery and Printing—				
Stationery Depot	10	8	2	
Printing and Gazette Office	19	16	3	
26. Miscellaneous—				
Miscellaneous General	3	.....	3	
Refunds	2	.....	2	
Coronation Durbar	24	.....	24	
27. Military—				
Delhi Durbar charges	4	.....	4	

REVENUE HEADS.

I. Land Revenue.

Minor Heads	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
Assessment on lands	96,89	93,50	95,33
Quit-rent of minor inam villages including kayamgutta	5,71	5,00	5,21
Miscellaneous	3,86	2,98	4,43
Rent on toddy trees	2	2	3
Total ...	1,06,48	1,01,50	1,05,00

27. The receipts under this head were less than in 1911-12 by 1,48 and more than budget anticipations by 3,50. The fall as compared with the previous year was due to the amount of the outstanding arrears at the beginning of 1912-13 being comparatively less than in 1911-12.

28. The improvement over the budget was the result of favourable agricultural conditions which made it possible to collect a part of the outstanding arrears in addition to a satisfactory percentage of current demand.

II. Forest.

Minor Heads	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
Timber and other produce removed by Government agency	16,51	14,01	26,69
Timber and other produce removed by consumers or purchasers	5,27	4,32	5,70
Confiscated drift and waif wood	1	1	...
Miscellaneous	27	29	55
Total ...	22,06	18,63	32,94

29. The revenue from Forest realised in 1912-13 exceeded the previous year's actuals by 10,88 and the budget estimate by 14,31. The excess is seen under all the minor heads except *Confiscated drift and waif wood*, but the most important variation and in fact the most noticeable feature of the actuals of 1912-13 was the increase under *Timber and other produce removed by Government agency*. This increase was almost entirely due to the exceptionally favourable rates realized at the sandalwood sales. The average rate fetched was Rs. 940 per ton as against Rs. 534 in the previous year. Timber operations realized 64 more than the budget and there was a fall of 4 under *Firewood, Charcoal and Bamboos* as compared with the estimate. The latter variation is apparently caused by the substitution of private for departmental agency. As regards these articles under *Timber and other produce removed by consumers or purchasers*, the realisations from timber and other minor produce exceeded the budget estimate by 60 and 67 respectively. There were also small improvements under all the other items comprised under this head.

30. The rise of 10,88 over the previous actuals was due chiefly to the sandalwood boom referred to above and to better results achieved during the year from timber operations. The sale proceeds of elephants captured at the Khedda operations also brought about an increase of 28 over the realisations of the previous year under the head *Miscellaneous*.

III. Excise.

Minor Heads	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
Arrack	21,23	20,70	23,86
Toddy	19,92	19,88	22,26
Beer	20	13	17
Ganja	96	77	1,22
Opium	40	40	49
Miscellaneous	10	8	10
Proportionate share of the cost of Central Distillery Establishment charges recovered from the Civil and Military Station ...	...	4	4
Total ...	42,81	42,00	48,14

31. The budget estimate under this head was placed at 42,00 on the basis of the standard revenue in 1909-10 and 1910-11. But the keenness of competition in the matter of excise contracts as a result of widespread knowledge of the profits of the business has added about 2½ lakhs to the anticipated realisations from shop-rental and license fees and the increased consumption of arrack and other country liquors accounts for a further increase of 2½ lakhs in the still-head duty realised. Registration and surcharge fees from arrack shops in Bangalore and Mysore cities and from liquor shops, hotels and refreshment rooms were not included in the budget, but these have added about 32 to the budget forecast. The income from Toddy tree-tax, Beer, Ganja, Opium and other miscellaneous items have also contributed their share of the increase.

32. The variation from the actuals of 1911-12 are also explained by the circumstances detailed above.

V. Assessed Taxes.

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Mohatarfa in rural tracts	1,84	1,95	1,69
Assessment on vacant building sites	94	90	97
Total ...	2,78	2,85	2,66

33. The fall in the revenue, as compared with previous year's realizations and the budget estimate, was due to the formation of unions to which the Mohatarfa revenue was transferred.

VII. Stamps.

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Sale of general stamps	3,79	3,46	4,04
Sale of court-fee stamps	5,05	4,40	4,90
Sale of stamped paper for copies	...	...	13
Sale of plain paper for court purposes ...	7	7	7
Duty on impressing unstamped and insufficiently stamped documents	10	10	13
Fines and penalties	13	11	13
Miscellaneous	1	1	1
Total ...	9,15	8,15	9,41

34. The revenue from Stamps was taken for the budget at the usual standard of 8,15, but the higher level reached in 1911-12 was maintained in the year 1912-13 and this accounts for the increase over the estimate.

35. The revenue was also greater as compared with the previous actuals by 26 and is the highest on record. A substantial part of the increase over previous actuals was on account of the revenue derived from copy stamps introduced into the State from February 1912. General and receipt stamps also contributed to the increase.

VIII. Registration.

	Rs.
Accounts, 1911-12	1,85
Budget, 1912-13	1,60
Accounts, 1912-13	1,83

36. The budget was framed on the basis of the normal revenue of previous years, but owing to various reasons such as favourable seasons, improved commercial activity, and a better appreciation of the benefits of registration, there has been a rise in the level of this revenue.

IX. Mining Royalty and Leases.

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Royalty	19,08	17,50	19,26
Rent on prospecting lands	11	6	10
Fines on assignments	...	...	...
Total ...	19,19	17,56	19,36

37. In the absence of decided indications of any upward variation, the estimate mining revenue was placed at the same level as in the estimate of the previous years. T actual output of the previous year has however been fully maintained. There h therefore been considerable increase in this revenue over the estimate and to a small exte also over the actuals of 1911-12.

X. Interest.

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Interest on loans	84	3,26	3,83
Interest on arrears of revenue	36	31	32
Total ...	1,20	3,57	4,15

38. In the budget against a demand of 4,76 for the year under *Interest on Loans* a su of 1,50 was deducted as probable amount not likely to be recovered, but the amount n actually recovered was fortunately less. This accounts for the improvements over th budget.

39. As compared with previous actuals the realisation under this head shows a marke increase of 2,95. Almost the whole of this increase is on account of the accumulated in terest on two of the largest loans, *viz.*, the loan to the Mysore Spinning and Manufacturing Com pany, Bangalore, and the loan to the Bikaneer State. The negotiations which were going o with the Spinning and Manufacturing Company for placing its financial relations with th Government on a sound basis were completed during the year and, according to the arrange ment arrived at, all the dues of the Company to the Government were consolidated into on loan, the excess outstanding over that amount being paid back to Government immediately Such excess amounting to 91 was paid by the Company during the year. According to th terms on which the Bikaneer loan was issued, the first instalment of the loan and the in terest on it from the date of the loan was due in January 1913, and this interes amounted to 2,16. Against these increases there were small decreases of 6 under *Loans t Encumbered Jahgirdars* and of 11 under *Land Improvement Loans.*

XI. Profit or Loss.

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Profit on investments	4,04	10,86	7,07
Interest on current deposits in Madras Bank	37	64	64
Total ...	4,41	11,50	7,71

40. The decline as compared with the budget occurred under the head *Profit on Investments.* This was caused by the amount due on a portion of the investments not having been realised before the close of the official year. The increase as compared with previous actuals was due to the fact that a portion of the interest on Government securities due for the previous year was realised in 1912-13, the last day of the year 1911-12 having been a Sunday, and also to the fact that the balance of current deposit account at the Madras Bank in 1911-12 on which interest was realised in the year was higher than in 1910-11.

XII A. Law and Justice—Courts of Law.

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Sale proceeds of unclaimed and escheated property ...	2	2	4
Recoveries on account of pauper suits	4	3	2
Fees, fines and forfeitures	38	36	49
Miscellaneous	3	3	4
Total ...	47	44	59

41. There was an improvement of 15 and 12 respectively over the budget and the previous actuals, due mainly to the increase under *Fees, Fines and Forfeitures.*

XII B. Law and Justice—Jails.

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Proceeds of Jail labour and manufactures ...	14	15	18
Proceeds of Jail gardens ...	1	1	1
Hire of convicts ...	1	...	1
Cost of maintenance of Civil and Military Station prisoners ...	5	5	6
Sale proceeds of Weights and Measures ...	...	...	6
Miscellaneous ...	...	...	...
Total ...	21	21	32

42. The receipts under this head exceeded the budget and the previous actuals by 11. The increase was under *Proceeds of jail labour* and under *Sale proceeds of weights and measures* which were ordered by Government to be sold at the Jail from the year under report.

XIII. Police.

	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Fines and Forfeitures ...	...	...	...
Police supplied to private persons ...	...	1	1
Seven-tenth share of Railway Police recovered from Companies ...	7	6	6
Contribution by Mining Companies for the Detective Police at Kolar Gold Fields ...	13	13	16
Miscellaneous and other items... ...	1	2	1
Total ...	21	22	24

43. The receipts of the year were close to the estimate and the previous actuals and the small rise as compared with both was under *Contribution by Mining Companies for Detective Police at Kolar Gold Fields.* The receipts on this account in 1912-13 included the contribution on account of pension and privilege leave allowances of the men in force recovered from the companies.

XIV. Education.

	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs
School fees ...	91	80	99
Sale proceeds of school books, maps and other publications ...	33	29	39
Contributions ...	22	23	24
Other receipts ...	1	1	2
Total ...	1,47	1,33	1,64

44. There was an improvement of 17 over previous actuals and of 31 over the budget. The increase was in both the cases under *School fees* and *Sale proceeds of school books, maps, and other publications.*

XV. Medical.

	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Hospital receipts	1	...	3
Value of medicines sold	1	1	1
Cost of maintenance of Civil and Military Station lunatics and lepers	6	8	6
Miscellaneous	5	5	3
Contribution	91	1,03	91
Receipts from lunatic labour	...	...	...
Sale of lanoline vaccination lymps ...	4	3	4
Sale of vaccinated calves	...	1	1
Sanitary School	...	...	1
Plague Receipts	2	2	2
Total ...	1,10	1,23	1,12

45. The receipts under this head, which are practically steady but for variations in tl contribution from Municipal and Local funds, on account of Local Fund dispensarie followed pretty closely the actuals of 1911-12, and exceeded them by only 2. The increa was principally under *Hospital Receipts.*

46. As compared with the budget the receipts were less by 11. This difference w chiefly under *contributions* and was the result of two causes. In the first place the tot amount of adjustments from the Municipal and District funds to State funds of the charg relating to Local Fund dispensaries was only 87 as against the budget estimate of 92. I the second place the pay and allowances of the Health Officer of Bangalore which under tl prescribed procedure should be first paid out of State funds and subsequently recover from the Municipality as a contribution, was finally charged off to the Bangalore Munic pality. These payments aggregating 4 did not therefore pass through this head.

XVI. Scientific and other Minor Departments.

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Botanical and other gardens	8	8	9
Veterinary and Stallion Receipts	61	53	79
Agricultural Department	4	1	2
Geological Department	4	3	4
Receipts on account of public exhibitions and fairs	3	1	3
Examination fees	6	6	14
Miscellaneous	...	...	2
Total ...	86	72	1,13

47. The receipts under this head exceeded the actuals of 1911-12 by 27 and the budg estimate by 41. The increase was chiefly due to the sale of Amrut Mahal bulls to tl Imperial Service Transport Corps which brought about an improvement of 18 over previo actuals under *Veterinary and Stallion Receipts* and of 26 over the budget; and also to a certa extent to the receipts from the School Final Examination which was first held in Mar 1913 under the newly introduced Secondary School-Leaving Certificate scheme, whi brought about an increase of 8 over both the previous actuals and the budget.

XVII. Receipts in Aid of Superannuation Allowances and Pensions

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Contributions	6	2	2

48. The excess in the previous year's actuals was due to a misclassification of certa items of other receipts under this head.

XVIII. Stationery and Printing.

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Stationery Receipts	3	4	2
Sale of Gazette, and other publications	4	4	4
Other Press Receipts	3	1	2
Total ...	10	9	8

49. There is nothing special in regard to these figures and the variations do not call for any remarks.

XIX. Miscellaneous.

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Unclaimed Deposits	44	34	36
Dividends and Duties ...	20	16	22
Tolls	24	23	30
Fees for Government Audits ...	1	...	...
Miscellaneous Fees, Fines and Forfeitures	18	17	19
Miscellaneous Sale-proceeds ...	39	26	37
Salt	5	7	4
Miscellaneous	36	26	16
Total ...	1,87	1,49	1,64

50. The receipts under this head were 15 in advance of the budget and this advance is seen under all the minor heads except *Salt* and *Miscellaneous*. The important variations were under *Dividends and Duties* (6) due to the increase in the production of cotton goods on which duty is levied; *Tolls* (7); *Miscellaneous sale proceeds* (11) owing to increases in the sale proceeds of building sites in villages and taluks. Under *Miscellaneons* the receipts from acreage contributions and other items were less. *Salt* also showed a decline of 3.

51. As compared with the actuals of 1911-12, the figures for 1912-13 were 23 less owing to comparatively smaller realisations under Lapsed Deposists and Acreage Contribution.

XX. Army.

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Army Proper	28	5	17
Stores Department	2	2	5
Kunigal Farm	12	22	20
Hessarghatta and Nadamavinapura Farms	27	22	30
Total ...	69	51	72

52. As a result of larger realisations from hire of transport ponies and Government carriages and of sale proceeds of cast horses and ponies not anticipated at budget time, there was an improvement of 12 under *Army Proper*. *Hessarghatta and Nadamavinapura Farm* eipts were also better by 8. As compared with previous actuals *Army Proper* receipts re less owing to smaller realisations from sale proceeds of cast horses and ponies and *nigal Farm* receipts, more (8).

XXA. Military Works.

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Military Works	12	10	15

53. The receipts under this head consist of rents recovered from the regiments occuing the silledar and barr lines. The level of these receipts is between Rs. 9,000 and 9,500. The excess was due to the sale proceeds of the Mysore Local Service sick lines rchased by the Palace.

XXI. State Railways—Revenue Account.

	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Gross Receipts	32,53	30,00	37,22
Deduct—			
1. Working Expenses	18,49	18,00	19,95
2. Surplus profit paid to Madras and Southern Mahratta Railway Company ...	61	56	1,00
Total Net Revenue ...	13,43	11,44	16,27

54. As a result of a rise of 7,22 in the gross earnings on account of development of traffic both under coaching and goods, there was an advance of 4,83 in the net receipts from State Railways as compared with the budget which was formed on the basis of the gross revenue for a year of average agricultural prospects and normal trade conditions and on the usual percentage of working expenses to gross revenue.

55. The increase as compared with the previous year's earnings is explained by the fact that the gross receipts in 1911-12 amounted only to 32,53 and the percentage of working expenses to gross revenue was 57·2 in 1911-12 but only 53·6 in 1912-13.

XXII. Public Works.

	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Sale of water to the Kolar mines ...	1,54	2,28	2,39
Excess water rates realised in Mysore and Bangalore Cities	32	56	70
Other Public Works Receipts	1,87	40	80
Total ...	3,73	3,24	3,89

56. The receipts under this head exceeded both the budget expectations and the previous actuals by 65 and 16 respectively. The large difference between the budget and the actuals was in consequence of a small improvement of 11 in the receipts from *sale of water to the Kolar mines*; an increase of 14 under *excess water rates realised in Mysore and Bangalore cities* on account of water supplied to the Civil and Military Station from the Chamarajendra water works in excess of what the Civil and Military Station pumps could deliver and also to a portion of the arrears of 1911-12 recovered in 1912-13; *other public works receipts* amounted to 80 as against 40 anticipated in the budget. This is chiefly due to the contribution received from the Kolar Gold Fields Sanitary Board for the acquisition of the Coronation Building at Robertsonpet which was adapted for the Maternity Hospital. The improvement as compared with previous actuals was chiefly in consequence of a portion of the arrears of 1911-12 having been collected in 1912-13.

XXIII. Cauvery Power Scheme.

	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Kolar Gold Field power supply	14,25	13,80	14,31
Bangalore Lighting and power supply ...	1,17	1,17	1,34
Bangalore Civil and Military Station ...	70	71	78
Mysore City	54	52	63
Total ...	16,66	16,20	17,06

57. The realisations under this head proved better than those in the previous year by The increase was under all the minor heads and was due in the case of the last three ite to additional power and lighting installations in 1912-13. The increase of 6 in t *Kolar Gold Field power supply* was in consequence of the increased power supply to t Kolar gold mines. As compared with the budget the realisations were 86 better and t betterness was shared by all the heads. The improvement under the last three ite was the result of the increased consumption of power on account of the new power a

lighting installations and the improvement of 51 under *Kolar Gold Fields power supply* was chiefly due to the rabate paid to the mining companies for stoppage of power having been less than anticipated.

EXPENDITURE HEADS.

1. Refunds and Drawbacks.

Minor Heads	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
Land Revenue	1,54	1,60	1,58
Forest	2	3	1
Excise	1,34	50	65
Assessed Taxes	...	...	1
Sayer Customs	...	...	...
Stamps	31	28	37
Registration	1	1	4
Total ...	3,22	2,42	2,66

58. As compared with the budget there was an excess of 24 over the grant. In the budget a grant of 50 was considered sufficient for the outstanding refund bills of arrack and toddy revenue due to certain proprietors of inams and jahgirs expected to come up for settlement in the course of the year. But such bills actually settled aggregated 65. There were also small excesses over the grants under *Assessed Taxes, Stamps and Registration.*

59. The expenditure under this head during the year 1912-13 fell short of that of the previous year by 56 and was principally due to the amount of Excise revenue refunded to inamdars being much less than in the previous year, *viz.* 65 as against 1,34, the more important and larger of these old claims having been settled in 1911-12.

2. Land Revenue.

Minor Heads	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
Revenue Commissioner	39	55	53
Charges of District Administration ...	8,73	8,89	8,52
Remuneration to shanbhogs and patels ...	8,15	8,03	7,38
Revenue Survey and Settlement Department	1,49	1,54	1,46
Inam Department	4	4	4
District Survey Establishment ...	10	10	10
Assignments	13	15	15
Total ...	19,03	19,30	18,18

60. There was a decline of 85 in the total expenditure under this head from the previous year's actuals and the variations causing this decline were chiefly under *Charges of District Administration* (21) and *Remuneration to Shanbhogs and Patels* (77). The decline in the former case was mainly due to savings under salaries and establishment and also to the grants for supplies and services; and that in the latter, to the slow progress of adjustments of potgi. Against these decreases there was an increase of 14 under *Revenue Commissioner* consequent upon the appointment of the Revenue Commissioner which was vacant for a long period during 1911-12 having been filled up.

61. The lapse in the budget grant for the year was 1,12 chiefly made up of decreases under *Charges of District Administration* (37), *Remuneration to Shanbhogs and Patels* (65) and *Revenue Survey and Settlement Department* (8). The causes of variations under the first two items have been explained while reviewing the actuals, and the saving in establishment mainly explains the difference under the third item.

3. Forest.

Minor Heads	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
onservancy and Works	4,08	3,84	3,91
stablishments	3,06	3,20	3 05
ump addition on account of Khedda operations in the Shimoga District	...	10	...
Total ...	7,14	7,14	6,96

62. The expenditure fell short of both the previous actuals and the budget by 18. The fall as compared with the actuals of 1911-12 was under *Conservancy and Works* which was the result of a decrease of 40 under timber removed by Government agency. This decrease was counterbalanced by increased charges on construction and maintenance of communications and buildings and also on plant, tools and instruments, on account of a saw-mill machinery purchased, and by a larger outlay on demarcation and fire protection.

63. The lapse of 18 in the budget estimate is made up of an increase of 7 under *Conservancy and Works* and of a lapse of 15 under *Establisments.* The increase under *Conservancy and Works* was mainly on account of a new saw-mill machinery purchased and greater outlay on demarcation of forest, on surveys, on account of printing of maps, on fire protection due to high rates paid for clearing and burning in some localities, and adjustments of previous year's expenditure. There was also a small excess over the grant under *Miscellaneous* on account of the cost of kunbi settlement in Shimoga amounting to Rs, 2,987 which was not provided for in the budget. Against these excesses there was a lapse of 17 in the grant for timber operations, both departmental and private. Against the lumpsum grant of 10 made by the Finance Department for Khedda operations in the Shimoga district to check the ravages of wild elephants, the actual expenditure involved amounted to Rs. 15,277 but this was classified under the various detailed heads.

The lapse under *Establishment* was in consequence of the sanctioned strength of establishment for which provision was included in the budget not having been entertained throughout the year, to travelling allowance claims not being promptly preferred and to some purchase provided for in the grant for contingencies not having been made during the year. The amount of these lapses was to a certain extent reduced by an excess of 4 over the grant under salaries due to promotions given to superior officers of the department in accordance with the scheme of reorganization of the Forest department sanctioned in Government Order No. R. 2672-81—Ft. 96-10-5, dated 16th November 1912.

64. The excesses over grants referred to in the preceding paragraphs are covered by additional grants sanctioned during the year. An additional grant of 4 was sanctioned for carrying out projected works in the Forest department but the actual outlay was less than the original grant itself. The excess of Rs. 2,987 on account of kumri cultivation by the kunbi settlement is against an additional grant of Rs. 5,000 sanctioned for that purpose.

4. Excise.

Minor Heads	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
Superintendence	36	36	30
District Executive Establishment	2,94	2,99	2,97
Distillery Establishment	5	7	7
Total ...	3,35	3,42	3,34

65. The expenditure under this head amounted to 3,34 as against 3,35 in the previous year, but it was 8 less than the budget. The lapse of 8 in the budget occurred under *Superintendence* (6) as there was no separate appointment of Excise Commissioner for some months of the year and to a very small extent under *District Executive Establishment* (2) on account of savings in the salary of the subordinate executive staff.

8. Stamps.

Minor Heads	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
I. Commissioner	...	...	...
II. Superintendence	2	2	2
III. Stamp Manufactory	7	14	34
IV. Discount on sale of stamp papers and labels ...	23	21	24
V. Discount on sale of plain paper for court purposes	...	1	1
Lump addition by F. D.	...	22	...
Total ...	32	60	61

66. As compared with the previous actuals there was an excess of 27 under *Stamp Manufactory* due chiefly to the purchase of dies, plates and machinery for printing stamps of new design and the cost of manufacturing stamped copying sheets for use in civil and criminal courts. There was also a small increase under *Discount on sale of stamp papers and labels* consequent on larger sales.

67. But for an excess of 3 under *Discount on sale of stamp papers and labels* on account of larger payment of discount consequent on increased sale of stamps, the actuals follow the budget pretty closely, the expenditure against the lump-sum grant of 22 made by the Finance Department for improved dies, plates and machinery for stamps of the new design and for stamped copying sheets being classified in the accounts under the appropriate heads. The excess of 3 referred to above which requires the sanction of Government brought about an excess of 1 over the total grant for the major head.

9. Registration.

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Superintendence	9	9	8
District charges	75	76	76
Total ...	84	85	84

68. The expenditure was the same as in last year and was just within the budget grant.

10. Charges against Mining Revenue.

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Cost of supervision, 75 per cent of Geological Department charges	57	61	56
Cost of Supervision, Inspector of ...s and Explosives	22	25	20
Law and Justice—Courts of Law ...	24	27	24
Police	63	73	70
Education	3	3	3
Medical	15	20	16
Miscellaneous	9	8	7
Refunds	15	14	15
Total ...	2,08	2,31	2,11

69. The increase of expenditure compared with the previous year was due to the strengthening of the Police force on the Kolar Gold Fields at an annual cost of 8 which was partly counterbalanced by small decreases under other heads.

70. The saving of 20 in expenditure against the budget allotment was on account of savings in salaries and establishment, particularly in the Geological department on account of the deputation of certain officers on duty in other departments. There was a small excess of 1 over grant under *Refunds*, the charges under which are of a fluctuating character. This excess requires sanction of Government.

11. Interest on Ordinary Debt.

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
On 5 per cent Mysore Railway Loan of 1882	...	5	1
On 4 per cent Mysore State Loan of 1906-07	66	80	1,10
Total ...	66	85	1,11

71. The excess over the budget and the previous actuals is due to the payment of some arrear interest on the 4 per cent State Loan promissory notes. The excess over grant awaits sanction of Government.

12. Interest on other Obligations.

Minor Heads	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
On Mysore Government Savings Bank Deposits ...	2,08	2,05	2,20
Endowment Funds	23	25	24
On Mysore State Life Insurance Fund	71	76	78
Refunds	4	...	2
Total ...	3,06	3,06	3,24

72. The increase over previous actuals and the budget is due to larger interest on savings bank deposits on which aggregate and annual limits hitherto imposed have been removed and on larger balance at the credit of the Insurance fund. No provision was made in the budget for *refunds* the actuals under which represent only the adjustments during the year of erroneous credits taken to interest instead of the principal of some loans in the accounts of the previous year. These excesses require sanction of Government.

13. Profit or Loss.

Minor Heads	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
Loss on Investments	3	3	1
Interest on overdrafts and temporary loans from Madras Bank	...	...	...
Total ...	3	3	1

73. As the surplus investments are almost all at present in the special form of Government of India promissory notes for Native States, the amount of income tax payable on the interest on the notes is now reduced to 1. This accounts for the saving of 2 from the previous actuals and the budget.

14. Palace.

Minor Heads	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
Palace Civil List	20,00	20,00	20,00
Pensions to the Ruling Family	3,22	3,40	3,22
Total ...	23,22	23,40	23,22

74. There was a saving of 18 in the budget on account of the lapse in the provision ade for the pension of one of the children of the late Maharajakumari Krishnajammanni varu.

15. General Administration.

Minor Heads	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
Dewan to His Highness the Maharaja	52	48	60
Tour charges	8	20	6
State Councillors	43	42	42
Legislative Council	...	1	...
Economic Conference	49		

146

75. There was an increase of 1,87 over the previous actuals and this occurred under *Dewan to His Highness the Maharaja* (8) as a result of the privilege leave for three months specially sanctioned by His Highness the Maharaja to Pradhana Siromani T. Ananda Row, C.I.E., at the time of his retirement from the office of Dewan, under *Economic Conference* (72) on account of the appointment of a full-time Secretary to the Conference on 800-100-1000 plus 200 local allowance, investigation of special industries by superintendents and assistant superintendents specially appointed, the undertaking of a general industrial survey, the appointment of a special adviser to Government for industries and commerce, increased expenditure on experiments and demonstrations in industrial and agricultural subjects; under *Civil Secretariats* (7) due chiefly to the appointment as Secretary to Government of an officer of the rank of a first class Deputy Commissioner in place of an officiating officer from the grade of senior assistant commissioners and the creation of a new appointment, *viz.*, that of the Deputy Secretary; and under *Reception and Entertainment of guests* (99) which is explained by the fact that there was a write-back to Palace accounts in 1911-12 of a portion of the charges incurred in 1910-11 in connection with His Highness the Yuvaraja's marriage. There were other small increases, *viz.*, in the *Comptroller's Office* on account of larger travelling allowances paid, on account of greater activity in local audit and increased contingent expenditure in consequence of the opening of a library of books on Accounts, Audit, General Finance and kindred subjects; and under *Durbar presents* on account of cost of jewels of the Gandabherunda order presented to Mysore title-holders.

76. Compared with the budget there was an improvement of 75 in the actuals which is the net result of savings under certain heads counterbalanced to some extent by excesses under other heads. The excess of 12 under *Dewan to His Highness the Maharaja* is due to the privilege leave allowances of the late Dewan; of 3 in the *Comptroller's Office*, chiefly to an interchange of an officer between the Financial branch of the General and Revenue Secretariat and the Comptroller's Office. The savings under *Tour charges* (14) is due to the naturally fluctuating character of these charges; that under *Economic Conference* (32) is on account of the provisions made in the budget for experiments and expert opinion in the several committees and for the Industrial Depot in the Industries and Commerce Committee not having been fully utilised. The savings of 10 under *Civil Secretariats* is chiefly under establishment; of (8) under *Staff and Household of His Highness the Maharaja* was chiefly in the salary of the Military Secretary to His Highness the Maharaja and to a refund of contribution on account of pension and leave allowance of Col. R. G. Jones which had been paid in excess in 1910-11 and which was adjusted by reduction of expenditure in 1911-12. Under *Reception and Entertainment of guests* the lapse of 23 was due to small savings under the various items included under this minor head, the most noticeable item being the lapse of 12 in the grant kept at the disposal of the General and Revenue Secretariat for reception of important personages.

77. The excesses over grants noticed above under *Dewan to His Highness the Maharaja* and *Comptroller's Office* require sanction of Government.

16A. Law and Justice—Courts of Law.

Minor Heads	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Actuals 1912-13 Rs.
Chief Court	1,10	1,03	1,08
Law Officers	14	14	14
Civil and Sessions Courts	63	71	74
Assistant Sessions and Sub-Judges' Courts ...	30	31	33
Munsiffs' Courts	93	93	1,00
Process Serving Establishment	62	65	63
District Magistrates' Courts	19	22	22
City Magistrates' Courts	14	13	14
Kolar Gold Fields Assistant Commissioner and 1st Class Magistrate's Court	...	...	...
Refunds	11	15	13
	4,16	4,27	4,41
Share of Land Revenue Charges	3,56	3,49	3,35
Lump addition by Finance Department	...	1	...
Total ...	7,72	7,77	7,76

78. The total expenditure under this head exceeded the previous actuals by 4, but leaving out of account the share of land revenue charges transferred to this head, the expenditure was 25 more than the corresponding figure for 1911-12. The variation is marked

in the figures under *Civil* and *Sessions Courts* and *Munsiffs' Courts*. The increase in the former case is explained by the fact that, while the figures for 1911-12 include only charges for a part of the year on account of the court of the District and Sessions Judge, Bangalore Division, which came into existence in the latter part of 1911-12, the cost for the whole year is included in the accounts for 1912-13. A temporary additional Sessions Court which sat in Mysore during the last three months of the year to try the Kannegal riot case also contributed to the increased expenditure of the year. The increase under *Munsiffs' Courts* was partly on account of the revision of the scale of Munsiffs' pay introducing a time scale in their case and partly on account of remuneration to copyists under which no charges were incurred in the previous year. There were also small increases under *Assistant Sessions and Sub-Judges' Courts* (3) *Process Serving Establishment* (1) *District Magistrates' Courts* (3) and *Refunds* (2). The savings of 2 under *Chief Court* was the net result of two causes, *viz.*, of a saving of about 14 in the salary of the Chief Judge due principally to his having gone on leave for about 5 months of the year, and an excess of about 9 on account of the personal allowance and contribution towards pension and leave allowances of one of the puisne judges whose services have been lent to the State.

79. Though the total expenditure under the head is within the grant for the major head as a whole, the sanctioned grants under all the minor heads except *Law Officers, Process Serving Establishment, District Magistrates' Courts* and *Refunds* have been exceeded. The events noted above in reviewing the actuals also account for the excess of 5 under *Chief Court*, of 3 under *Civil and Sessions Court*, and of 7 under *Munsiff's Courts*. The transfer of officers on a higher pay to the posts of Sub-Judges caused the excess of 2 under *Assistant Sessions and Sub-Judges' Courts*. The small increase of 1 under *City Magistrates' Courts* was the result of increased salary of one of the magistrates.

Against these increases there was a saving under *Process Serving Establishment* owing to the grant of 2 for temporary establishment not having been utilised, and of 2 under *Refunds* the charges under which are of a fluctuating nature.

80. The excesses under all the minor heads referred to above require Government sanction. But for a decrease of charges transferred to this head from Land Revenue owing to savings in the grants made under that head, the total expenditure would have been 14 in advance of the budget. But this increase has been exactly counter-balanced by a corresponding decrease in those charges.

16B. Law and Justice—Jails.

Minor Heads	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
Jails	1,00	1,15	1,04
Jail manufactures	11	36	11
Refunds	...	...	...
Total ...	1,11	1,51	1,15

81. The actuals of 1912-13 were more than those of the previous year by 4, but were 36 less than the budget. The increase in the actuals occurred in the cost of rations and other dietary charges of lock-ups. Owing to savings in the emoluments of the Superintendent, Central Jail, due to a change of incumbents and in the grant for dietary charges, there was a saving of 11 in the budget under *Jails*. The large decrease of 25 under *Jail Manufactures* was due to the lapse of the provision made in the budget for khaki weaving industry and for manufacturing weights and measures.

17. Police.

Minor Heads	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
Superintendence	61	39	50
Town Police	74	75	71
District Police	7,66	7,89	7,73
Kolar Gold Fields	...	...	...
Special Police—Detective Police, Kolar Gold Fields ...	12	13	14
Railway Police	11	10	10
Refunds	...	...	...
	9,24	9,26	9,18
Share of Land Revenue Charges	27	26	26
Total ...	9,51	9,52	9,44

82. The expenditure was less than in the previous year under *Superintendence, Town Police* and *Railway Police* and more under *District Police* and *Special Detective Police, Kolar Gold Fields.* The reduction of 11 under *Superintendence* was due to the absence of any adjustment as in 1911-12 of the State's share of the English furlough allowances of a former Inspector-General of Police; that of 3 under *Town Police* was due to savings in the salary of Assistant Superintendents owing to change of officers and in the pay of the men owing to more vacancies in the force as compared with the previous year. The saving of 1 under *Railway Police* is the result of small differences in the several detailed heads and calls for no remarks. The increase of 7 under *District Police* was mainly in the travelling allowance to Police Force and of 2 under *Kolar Gold Fields Special Police* was on account of the scheme sanctioned by Government for strengthening the Kolar Gold Fields Force.

83. In comparison with the budget also the expenditure was 8 less on the whole. The cause of this saving in expenditure was less expenditure under salaries of officers and men of the *Town Police* (4) and *District Police* (16). Against these savings there was an excess of 11 under *Superintendence* and of 1 under *Special Detective Police, Kolar Gold Fields.* In the former case the excess was due to the payment of allowances to the late Inspector-General on leave prior to his retirement and larger travelling and contingent expenditure sanctioned. The small excess of 1 under *Special Detective Police, Kolar Gold Fields* was in consequence of the new scheme referred to above.

84. Both these excesses over grant mentioned in the preceding paragraphs have to be sanctioned by Government.

18. Education.

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Direction	18	35	28
Inspection	91	91	93
Government Colleges, General	2,29	2,20	2,06
Government Schools, General	3,72	4,03	3,99
Government Schools, Special	38	45	44
Book Department	26	44	29
Oriental Library and Search for Sanskrit Manuscripts	15	17	15
Grants-in-aid	2,17	2,63	2,53
Scholarships	47	49	49
Miscellaneous	19	20	31
Refunds	...	...	...
Lump addition	...	2,60	...
Total ...	10,72	14,47	11,47

85. The expenditure increased by 75 as compared with that of 1911-12. The increase occurred under all the items except *Government Colleges General* where there was a decrease of 23 owing to the expenditure on furniture and books and the equipment of laboratories not being so large as in 1911-12. Under *Oriental Library and Search for Sanskrit Manuscripts* the expenditure in the two years was the same.

86. The increase of 10 under *Direction* was in consequence of the appointment of a full-time Inspector-General of Education during the year and that of 2 under *Inspection* to the increased expenditure on account of travelling allowance to the officers and staff of the Inspectorate. The opening of new schools and the improvement of existing schools which were effected under the scheme for the expansion of primary education and the outlay on the equipment of Government High School libraries and laboratories contributed to the larger expenditure of 27 under *Government Schools General.* The large excess of 36 under *Grants-in-aid* was in consequence of increased grants-in-aid given to secondary and primary schools, to the special building grant to Janopakari Doddanna Chetty's industrial school and to increased grants on account of the recurring charges of additional village schools opened. Special charges aggregating 14 under *Miscellaneous* brought about an increase of 12.

87. Compared with the budget there was a decrease of 3,00 which was largely due to the non-utilization during the year, either wholly or partly, of the special grants included in the budget for various purposes. There were also lapses in the normal grants. The saving under *Direction* was in the emoluments of the Inspector-General of Education as the budget

provided for the personal and house rent allowances given to the previous incumbent while the present incumbent draws a consolidated salary of only Rs. 1,250. There was also a small saving in the grants for travelling allowances. The decrease of 14 under *Government Colleges General* was on account of savings in salaries and contingencies. There was also a small lapse of 4 in the lump sum grants made under *Government Schools General* for library books and other appliances for High Schools. The lapse of 15 under *Book Department* occurred chiefly on account of the non-utilization of the special grant of 10 made for purchase of maps and also of 5 in the fixed annual grant of 20, and those of 2 and 10 under *Oriental Library* and *Grants-in-aid* respectively on account of small lapses under various items.

88. The lump sum grant of 2,60 included the following special grants :—

1,00 for opening new schools and improving existing ones.
1,00 for village school buildings.
60 for starting the Chamarajendra Technical Institute in Mysore and for promoting technical education in the State generally.

The last of these grants was almost entirely allowed to lapse, as the scheme for the introduction of elementary and advanced technical, industrial and commercial education sanctioned by Government could not be brought into effect before the close of the year. A portion of the grant for village school buildings was utilised during the year. Out of the grant of 1 lakh for opening new schools and improving existing ones, arrangements were completed during the year to utilise only Rs. 32,948 for these purposes. Even these charges were not incurred during the year, and this fact accounts for the lapse of the major portion of this grant.

89. The only items which exceeded the budget were *Inspection* and *Miscellaneous*. The excess of 2 under *Inspection* was due to the charges on account of the travelling allowances of the inspecting officers and their staff having exceeded budget anticipations.

19. Muzrai or Religious and Charitable Institutions.

Minor Heads	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
Superintendence	11	13	8
Endowments to Chattrams	3,22	3,22	3,21
Stipends and Grants-in-aid	4	5	5
Supplies and Services	4	15	14
Ayurvedic College, Mysore	4	5	3
Total ...	3,45	3,60	3,51

90. The actuals of the year exceeded the previous year's expenditure by 6 but fell short of the budget by 9. The increase in the former case was due partly to the increased grant under construction and repairs as a result of a building grant of 5 sanctioned to the Srinivasa Mandiram orphanage at Bangalore. The absence of any special write-back as in the previous year of Palace charges also accounts for the difference. But these excesses aggregating about 10 were to a certain extent counterbalanced by small decreases under *Superintendence* for reasons explained below in comparing the actuals with the budget.

91. The difference between the actuals and the budget was largely under *Superintendence* owing to the separate appointment of Muzrai Superintendent being vacant for the major portion of the year.

20. Medical.

Minor Heads	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
Medical Establishment	2,42	2,77	2,50
Hospitals and Dispensaries	2,13	2,48	2,47
Durbar Physician	8	42	38
Medical Stores	80	86	84
Lunatic Asylum	25	26	25
Sanitation and Vaccination	90	1,48	1,16
Grants for Medical purposes	...	...	...
Chemical Examiner and Bacteriologist	19	...	...
Medical Scholarships	5	11	9
Refunds	2	...	1
Total ...	6,84	8,38	7,70

92. The expenditure was in excess of the actuals of the previous year by 86 but was less than the budget by 68. The budget provided for an increase of 1,54 over the actuals of 1911-12 in connection with the increased rate of pay of sub-assistant surgeons; the appointment of a Durbar Physician and Surgeon, the formation of the Public Health Institute sanctioned by amalgamation of the Chemical and Bacteriological laboratories and the starting of a Sanitary School for the training of sanitary and assistant sanitary inspectors. There were lapses under all the heads, but they were heavy under *Medical Establishment* (27) and *Sanitation and Vaccination* (32). In the former case the saving was in the salaries of assistant and sub-assistant surgeons and in the latter owing to the plague charges being less than anticipated. There was also a lapse of 6 in the provision for the salaries of the Health officers of Bangalore and Mysore cities.

21. Scientific and other Minor Departments.

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Geological Department	19	21	19
Inspector of Mines and Explosives	7	8	7
Meteorological Department	12	12	12
Archæological Department	13	14	14
Museum	4	4	4
Donations to Scientific Societies	1	1	1
Agricultural Department	78	1,07	62
Public Exhibitions and Fairs	9	8	7
Veterinary and Stallion Charges	44	49	46
Botanical and other public gardens	54	71	69
Census	71	43	23
Ethnographical Survey	2	4	...
Local and Civil Service Examinations	4	5	6
Registrar of Co-operative Societies	21	25	26
Director of Industries and Commerce	...	...	15
Refunds	...	...	1
Total ...	3,39	3,72	3,12

93. The expenditure under this head was less than that of 1911-12 by 27 and the budget by 60. The variation in the actuals occurred chiefly under *Census* and to a small extent under *Agricultural Department* while the variation as compared with the budget was mostly (45) in the *Agricultural Department* and partly under *Census* (20). The Census department was reduced in the year under report to a small office as the work drew to its close. But the budget provided for a larger grant than was actually necessary, and the transfer of the printing charges, against the grant of 13 in the Census department, to the major head Stationery and Printing according to the rules of classification also accounts for the fluctuation from the budget. In the Agricultural department the Director was on furlough and one of the appointments of assistant chemists fell vacant by the incumbent's death. The lump sum grant sanctioned for the formation of the Agricultural School lapsed as the institution was not started during the year. The Special Adviser to Government for industries and Commerce for whose emoluments, staff and other expenses provision was made in the Industries and Commerce Committee of the Economic Conference was made in the course of the year the Director of a separate department of Industries and Commerce, and the charges relating to the new department to the extent of 8 were transferred to this head. There is therefore an excess of 7 under this head over the budget, and this excess requires the sanction of Government. An excess of 1 under *Local and Civil Service Examinations* has been met by reappropriation and that of 1 under *Registrar of Co-operative Societies* has been authorized to be admitted in audit.

23. Allowances and Assignments under Treaties and Engagements.

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Political Pensions	72	72	71
Miscellaneous	13	13	13
Total ...	85	85	84

94. No remarks

24. Superannuation Allowances and Pensions.

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Superannuation and Retired Allowances	7,24	7,20	7,77
Compassionate Allowances ...	6	7	9
Gratuities	5	8	5
Total ...	7,35	7,35	7,91

95. The expenditure was 56 in advance of both the previous actuals and the budget. This was chifly in consequence of the payment of the accumulated pension of the late Sir P. N. Krishnamurti.

96. The excess of 57 over the budget under *Superannuation and Retired allowances* and of 2 under *Compassionate allowances* require sanction of Government.

25. Stationery and Printing.

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Stationery Depot	99	97	1,07
Printing and Gazette Office ...	1,18	1,00	1,19
Branch Press at Mysore ...	4	6	5
Printing at private presses ...	...	1	1
Refunds	...	...	...
Total ...	2,21	2,04	2,32

97. Owing to a larger stock of printing paper and stationery obtained for public departments, there has been an excess of expenditure over that in 1911-12 and over that provided for in the budget. The grants for piece-work establishment and for purchase of material and type were also exceeded largely. Out of the excess of 10 under *Stationery Depot* and of 19 under *Printing and Gazette Office*, sums to the extent of 8 and 16 respectively have been reappropriated or sanctioned in addition to the budget grant under these heads, and the excesses of 2 under the former and 3 under the latter head have yet to be sanctioned by Government.

26. Miscellaneous.

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Travellers' bungalows, 1st and 2nd classes ...	26	25	24
Miscellaneous (General)	67	30	34
Loss by exchange	...	...	...
Contributions	2,48	1,44	62
Charities, donations, etc.	13	20	28
Special and unforeseen charges	2	...	...
Irrigation Wells Establishments	3	3	3
The Coronation Durbar at Delhi of King-Emperor George V, 1911	3,30	...	24
Refunds	1	...	2
Total ...	6,90	2,22	1,77

98. Expenditure was less than that of the previous year and the budget forecast 5,13 and 45 respectively. The major part of this difference (3,06) between the actuals v caused by the *Coronation Durbar* charges of 1911-12. The *contribution* paid to the Mys City Improvement Trust was less than in 1911-12 and the budget anticipations, as there v a large opening balance at credit of the fund.

99. The budget allotments have been exceeded under the following heads:—

Miscellaneous General (4).—On account of irrecoverable temporary loans written off;

Charities and Donations (8).—On account of the heroic size head in marble for the statue of His Highness the late Maharaja;

Delhi Durbar Charges (24).—On account of arrears charges not anticipated at budget time.

Refunds (2).—This was not anticipated in the budget.

All these excesses, except that under *Charities and Donations* which has been met by reappropriation, require the sanction of Government.

27. Army.

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
Headquarters	50	51	48
Imperial Service Regiment ...	3,57	3,67	3,61
Local Service Regiment ...	1,76	1,82	1,78
Government Stud Farm, Kunigal ...	54	55	54
Hessarghatta and Nadamavinapura Farms	10	25	12
Barr or Native Infantry ...	2,31	2,47	2,22
Miscellaneous Charges ...	19	17	16
Imperial Service Transport Corps ...	2,07	2,78	2,49
Military Stores	9	9	6
Superannuation and Retired Allowance	87	90	87
Palace Military	1,00	1,00	1,00
Delhi Durbar Charges	1,04	...	4
Total ...	14,04	14,21	13,37

100. As compared with previous actuals the expenditure fell by 67 and as compared with the budget by 84. The difference as compared with the actuals of 1911-12 was entirely accounted for by the Delhi Durbar charges (1,00) which were special to 1911-12 counterbalanced by an increase (42) under *Imperial Service Transport Corps* due to increased clothing charges, feed of ponies and bullocks and to comparatively larger expenditure incurred in converting pony carts into bullock carts.

101. The fall as compared with the budget occurred under all heads, the most noticeable being under *Hessaraghatta and Nadamavinapura Farms* (13) *Barr or Native Infantry* (25) and *Imperial Service Transport Corps* (29). In the first case a considerable part of the amount provided for the collection of the produce in the farms was not utilized. The whole of the special provision of 16 under *Barr or Native Infantry* for purchase of rifles lapsed as the purchases could not be made before the end of the financial year. There were also some savings in the pay of non-commissioned officers and men of the Barr regiment. The savings under *Imperial Service Transport Corps* was in the grants for feed of ponies and line gear as a result of the conversion of the pony corps into a bullock train. The grant for the registration and hire of bullocks also lapsed as the system of registration was abandoned in favor of the system of outright purchases of animals.

102. Under only one item, *viz.*, Delhi Durbar charges the budget was exceeded and the expenditure of 4 under this head was in adjustment of arrear charges for which no provision was made in the budget. This excess requires Government sanction.

27A.—Subsidy to British Government.

Minor Head	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
Subsidy to British Government ...	35,00	35,00	35,00

103. No remarks.

27B.—Military Works.

Minor Head	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
Military Works ...	45	53 ...	52

104. No remarks.

28.—Famine Relief.

Minor Heads	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
I. Salaries and Establishment ...	...	...	...
II. Relief works in charge of Civil Officers	...	...	...
III. Relief works in charge of P. W. Officers	...	...	...
IV. Relief to people employed otherwise than on relief works	—2	...	...
V. Gratuitous Relief ...	...	...	...
VI. Miscellaneous ...	—2	...	...
Total ...	—4	...	...

105. No remarks.

29.—Reduction or Avoidance of Debt.

Minor Heads	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
Famine Reserve ...	2,00	2,00	2,00
4% Loan Sinking Fund ...	1,33	1,33	1,33
Total ...	3,33	3,33	3,33

106. No remarks.

30. State Railways—Interest on Debt.

Minor Heads	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
Guaranteed Interest paid to the Madras and Southern Mahratta Railway Company	7,16	7,20	7,17

107. No remarks.

30A. Miscellaneous Railway Expenditure.

Minor Heads	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
Saloon carriages ...	23	1	45
Direction and Accountants	10	11	1,66
Surveys	6	10	58
Total ...	39	22	2,69

108. Compared with the actuals of the previous year, the accounts for 1912-13 showed an increase of 2,30. The increase of 22 under *Saloon carriages* was due to the outlay on the construction of dining saloons for the use of His Highness the Maharaja; the increase of 1,56 under *Direction and Accounts*, to the organisation of the office of the Engineer-in-Chief and the enlargement of the Railway secretariat and the audit office. But if the charges to the extent of 98 which relate to extension of Railways under the head 34. Construction of Railways are deducted from this, the excess will be reduced to 58. The excess of 52 under *Surveys* was the result of a larger number of survey projects taken on hand and completed during the year.

109. The increase of 2,47 over the budget grant was distributed over all the minor heads. The excess under these heads is only nominal as provision for them was included under the major head, 34. Construction of Railways. The cost of direction and accounts increased during the year owing to the formation of a separate Railway construction department and large surveys were started during the year. The charges relating to these items were classified under this head according to recognised principles of classification.

J. & K.—Public Works.

Major Heads	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
Irrigation—			
31. Major works	10,42	25,82	19,89
32. Minor works	1,89	2,03	1,42
Other Public Works—			
33. Civil Works	21,62	21,62	20,55
Total	33,93	49,47	41,86

110. The accounts for 1912-13 exceeded in the aggregate those of the previous year by 7,93. On account of the larger outlay on the Cauvery reservoir project at Kannambadi the expenditure under *Irrigation Major Works* was 9,47 more than in the preceding year. This excess was to a certain extent counterbalanced by a decrease of 47 under *Minor Works* due (1) to less expenditure on minor tanks where excessive quantity of water is said to have prevented complete operations being undertaken, (2) to the difficulty in procuring adequate labour, and (3) to the late sanctions accorded to certain estimates. The comparatively smaller outlay during 1912-13 on the Bangalore High School and the Minto Ophthalmic Hospital which were practically completed in 1911-12, chiefly accounts for the difference of 1,07 between the actuals of the two years under *Civil Works*.

111. The actuals show a saving of 7,61 in the budget grant, chiefly under *Major Works* (5,93) as the progress of work in the Cauvery Reservoir Division was not as rapid as was expected, in consequence of the difficulty of clearing the foundation. The labour secured was also inadequate and the delay in the settlement of compensation for lands which have to be acquired in connection with the project also contributed to retard the progress of expenditure in accordance with the budget programme. The decrease of 61 under *Minor Works* was due to the reasons stated in the preceding paragraph and that of 1,07 under *Civil Works* is explained by the fact that (1) the grant for the Police Superintendent's office in the Bangalore City Fort was not utilised as the estimate therefor was not sanctioned, (2) the question of allowing higher rate for constructing the Minto Ophthalmic Hospital at Bangalore was not decided, and (3) certain materials ordered for the new Palace at Mysore were not ved.

34.—Construction of Railways.

Minor Heads	Accounts 1911-12 Rs.	Budget 1912-13 Rs.	Accounts 1912-13 Rs.
Broad gauge	1,49	41	...
Metre gauge	...	2,64	2,46
Reserve grant	...	20	...
Extension of Railways	...	10,00	...
Total ...	1,49	13,25	2,46

112. There was an increase of 97 over the previous actuals chiefly due to the increase in the Government's share of the general stores balance at the end of June 1913 against the large credit therefor at the end of June 1912.

113. As compared with the budget there was a large lapse of 10,79 and this was mainly due to the provision made for the construction of the Mysore-Arsikere chord line and for signalling arrangements at road side stations not having been utilised. It has been noticed above that an expenditure of 98 incurred against the grant of 10 lakhs for Railway extension was recorded under the head, 30 A. Micellaneous Railway Expenditure.

L. Cauvery Power Scheme.

Minor Heads	Accounts 1911-12	Budget 1912-13	Accounts 1912-13
	Rs.	Rs.	Rs.
34. A. Bangalore Electric Tramways.	...	7,00	...
35. Revenue Account—			
Working Expenses	3,45	4,23	3,55
Depreciation	2,86	2,89	2,89
36. Capital Account—			
Sivasamudram-Kolar Section	...	22	−21
Bangalore City Section	15	28	18
Bangalore Civil and Military Station Section	13	18	23
Mysore City Section	25	18	15
IV Installation	...	6,00	...
Total	6,84	13,98	6,79

114. Compared with the actuals of the previous year there was a fall of 5 which is the net result of an increase of 13 under *Revenue Account* and a decrease of 18 under *Capital Account*. The increase is mainly due to larger expenditure incurred for conserving river supply in the summer months of the year and to the increments granted to the staff according to the revised scale of establishment. The reason for the decrease under capital expenditure are explained below when comparing the actuals with the budget.

115. The accounts showed a lapse of 7,19 from the budget. Of this 68 was under *Revenue Account* and 6,51 under *Capital Account*. Less expenditure under the first account was due to savings under establishment as the leave allowances of the Chief Operator at Sivasamudram were not paid during the year, and to the non-adjustment by the Chief Electrical Engineer of certain charges. The budget forecast under the heads "Transmission" and "Distribution" proved to be somewhat higher than the actual requirements. The heavy lapse under capital account is made up of the following items and the reasons are noted against them.

Sivasamudram Kolar Section (*—43*). Due to the consumption of stock on hand without additional purchase and to the non-settlement by the Revenue department of the question of compensation for the lands acquired for the construction of some quarters.

Bangalore City Section (*—10*). Late commencement of the construction of the Chief Electrical Engineer's Office.

Bangalore Civil and Military Station (*—5*). The non-utilization of the grant for building store sheds.

Mysore City Section (*—3*). Savings in the estimate for equipment of modern alluminium lightning arrestors along the Mysore line.

IVth Installation (*—6,00*). An expenditure of only 31 was incurred and this is recorded under the Sivasamudram Kolar Section. The lapse is due to the late receipt of tender and there was not therefore sufficient time to import electrical apparatus, line material etc., from foreign countries within the financial year. A small expenditure to the extent of 5 was incurred in connection with the Tramway project against the grant of 7,00 in the budget, and this is merged in the accounts under Cauvery Power Scheme.

(118) Mysore Gazette Part I
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